

**PROPOSED REGULATION OF THE
STATE BOARD OF PHARMACY**

LCB FILE NO. R170-26I

**The following document is the initial draft regulation proposed
by the agency submitted on 08/5/2026**

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BOARD OF PHARMACY**

Workshop – July 16, 2026

EXPLANATION – Matter in *italics* is new; matter in brackets ~~[omitted material]~~ is material to be omitted, and language in *green text* indicates prior Board-approved amendments that are in the process of being codified.

AUTHORITY: § 1, NRS 639.070

A REGULATION relating to pharmacy; establishing record keeping requirements of controlled substances by a pharmacy; and providing other matters properly relating thereto.

Section 1. Chapter 639 of NAC is hereby amended by adding thereto a new section to read as follows:

- 1. In addition to any other requirements for keeping records, a pharmacy shall maintain the following records on paper or in a computer system used by the pharmacy:*
 - a. A copy of the order placed on an order form approved by the Drug Enforcement Administration (DEA) or a copy of the electronic order through the Controlled Substance Ordering System (CSOS), properly dated and initialed, copies of each unaccepted or defective order form, and any attached statements or other documents.*
 - i. If the copy of the electronic order through CSOS is maintained in a computer system used by the pharmacy, then an electronic initial is acceptable.*
 - b. A copy of the order submitted to the pharmacy's supplier for dangerous drugs and scheduled III through IV controlled substances, properly dated and initialed, copies of each unaccepted or defective order form, and any attached statements or other documents.*
 - i. If the copy of the order is maintained in a computer system used by the pharmacy, then an electronic initial is acceptable.*
 - c. Suppliers' invoices of controlled substances and dangerous drugs.*

- i. A pharmacist of the pharmacy shall clearly record on each invoice or make a paper or electronic record of the actual date on which the controlled substance or dangerous drug was received.
 - d. Suppliers' credit memos for controlled substances and dangerous drugs.
 - e. The biennial inventory of controlled substances required by the DEA.
 - a. Any reports of theft or significant loss of controlled substances submitted to the DEA, Nevada Department of Public Safety, and the Board pursuant to 21 CFR 1301.74(c) and NRS 453.568, respectively.
 - b. Reports of the surrender or destruction of controlled substances to an appropriate state or federal agency.
2. In addition to the requirements pursuant to NRS 453.568, a pharmacy shall:
- a. Maintain an electronic or paper perpetual inventory of controlled substances listed in schedule II, which must be completed and documented by a registered pharmacist.
 - b. Perform an inventory reconciliation of its controlled substances listed in schedules III through IV at least every three months, which must be completed and documented by a registered pharmacist;
 - c. Initiate an investigation within 10 days after the date of discovery of the theft, loss or discrepancy to determine the cause of the theft, loss or discrepancy, which must be completed and documented within 45 days.
3. A pharmacy shall maintain the records as required in subsections 1 and 2:
- a. In a readily retrievable manner; and
 - b. In a manner that establishes the receipt, distribution, destruction, loss, or theft of all controlled substances handled by the pharmacy.
4. As used in this chapter, "perpetual inventory" means a system of accounting used to track and record stock levels, in which every purchase, dispensation, administration, loss, theft, return and sale of stock is logged immediately.

Informational

Notification of significant loss to the DEA ([Diversion Control Division | Theft/Loss Reporting, \(DEA-DC-33R1\)\(EO-DEA157R1\) Reporting Theft and Loss During Civil Unrest \(Final\).pdf](#)):

1. **Initial Notification:** Notify the local DEA Field Division Office in writing within **one business day** of discovering the loss or theft.
2. **File DEA Form 106:** electronically within **45 days** after discovery, providing detailed information about the incident and any investigation findings.